

FILE COPY

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Comptroller



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS

*Internal Audit Section*



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April 6, 2007

Mr. Jimmy Wilson, Director  
Salvation Army Harbor Light  
P.O. Box 1607  
St. Louis, MO 63188

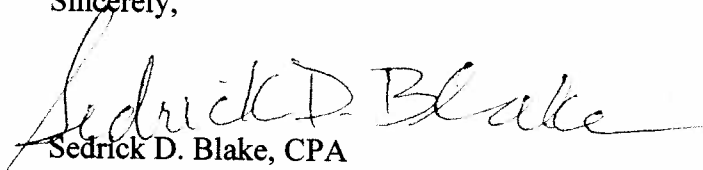
RE: Fiscal Monitoring Report of Salvation Army Harbor Light  
Federal Emergency Shelter Grant (FESG) (#2007-HOM17)

Dear Major Wilson:

Enclosed is a report of our fiscal monitoring review of Salvation Army Harbor Light (Document #51863 & #53652) for the period January 1, 2005 through October 31, 2006. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Salvation Army Harbor Light. Our fieldwork was completed on March 20, 2007.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and through an agreement with the Department of Human Services (DHS) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Charlie Schroeder at 589-6089.

Sincerely,

  
Sedrick D. Blake, CPA  
Audit Fiscal/Executive

Enclosure

cc: Patrick Brennan, Fiscal Manager, Department of Human Services  
Antoinette Triplett, Program Manager II, Homeless Services, Department of Human Services



# CITY OF ST. LOUIS

***DEPARTMENT OF HUMAN SERVICES (DHS)  
HOMELESS SERVICES***

***SALVATION ARMY HARBOR LIGHT  
FEDERAL EMERGENCY SHELTER GRANT (FESG)  
DOCUMENT #51863 & #53652***

***FISCAL MONITORING REVIEW***

***JANUARY 1, 2005 THROUGH DECEMBER 31, 2006***

***PROJECT #2007-HOM17***

***DATE ISSUED: APRIL 6, 2007***

***Prepared by:  
The Internal Audit Section***



## OFFICE OF THE COMPTROLLER

***HONORABLE DARLENE GREEN, COMPTROLLER***

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
HOMELESS SERVICES  
SALVATION ARMY HARBOR LIGHT  
DOCUMENT #51863 & #53652  
FISCAL MONITORING REVIEW  
JANUARY 1, 2005 THROUGH OCTOBER 31, 2006**

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**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
HOMELESS SERVICES  
SALVATION ARMY HARBOR LIGHT  
DOCUMENT #51863 & #53652  
FISCAL MONITORING REVIEW  
JANUARY 1, 2005 THROUGH OCTOBER 31, 2006**

**INTRODUCTION**

**Background**

**Contract Name:** Salvation Army Harbor Light

**Document Numbers:** 51863 & 53652

**Contract Periods:** January 1, 2005 through December 31, 2005  
January 1, 2006 through December 31, 2006

**Contract Amounts:** \$91,000 & \$90,090

This contract provides funds from the Department of Housing and Urban Development (HUD), Federal Emergency Shelter Grant (FESG) to Salvation Army Harbor Light to provide bedding, emergency shelter, food and supportive services to single men who are City of St. Louis residents and who are homeless or at risk of becoming homeless.

**Purpose**

The purpose of this fiscal monitoring review was to determine Salvation Army Harbor Lights (Document #51863 & #53652) compliance with federal, state and local Department of Human Services (DHS) requirements for the period January 1, 2005 through October 31, 2006. We will make recommendations for improvements if necessary.

**Scope and Methodology**

We made inquiries regarding Salvation Army Harbor Light's internal controls relating to the grant administered by the Department of Human Services (DHS), tested evidence supporting the reports the Agency submitted to DHS and performed other procedures considered necessary. Our fieldwork was completed on March 20, 2007.

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
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**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We found no evidence to suggest that Salvation Army Harbor Light did not fully comply with federal, state and local DHS requirements.

**Status of Prior Observations**

The Agency's most recent fiscal monitoring report dated May 06, 2005 noted no observations.

**A-133 Status**

The Agency's A-133 audit report for the year ending September 30, 2005 expressed an unqualified opinion on the financial statements and there were no reportable conditions, findings, or questioned costs. However, the report issued an unqualified opinion on the federal awards, but there was one finding. The finding did not apply to grants passed through the City of St. Louis. The corrective action plans for the observation have been provided by the Agency. Internal Auditors reviewed the report and recommended DHS request Salvation Army Ensure that future SEFA information include all identifying expenditures passed through the City of St. Louis; however, the report appeared acceptable otherwise.

**Summary of Current Observations**

We did not have any observations.